



# MISSISSIPPI DEPARTMENT OF REVENUE

Miscellaneous Tax Bureau

Notice 99-11-001

February 2, 2011

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## NOTICE TO ALL NONSETTLING MANUFACTURERS

Miss. Code Ann. §27-70-7(2) provides that on January 1 of each year the nonsettling-manufacturer (NSM) fee will increase by the greater of three percent (3%) or, the most recent annual revised Consumer Price Index for all Urban Consumers as published by the Federal Bureau of Labor Statistics of the United States Department of Labor.

In accordance with this provision, the fee on nonsettling-manufacturer will increase from one and twenty-five one hundredths cent (1.25) for each nonsettling-manufacturer cigarette to one and thirty one hundredths cent (1.30) for each nonsettling-manufacturer cigarette effective January 1, 2011. This will result in an increase of \$0.10 per carton. Your January 2011 assessment, which will be issued in March 2011, will reflect this increase.

Code Reference: Miss. Code Ann. §27-70-7(2)